



STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES

P.O. BOX 119
HONOLULU, HAWAII 96810-0119

OCT 28 2002

COMPTROLLER'S MEMORANDUM NO. 2002-35

TO: Heads of Departments

ATTN: Administrative and Fiscal Officers

FROM: Mary Alice Evans
State Comptroller

A handwritten signature in cursive script that reads "Mary Alice Evans".

SUBJECT: Establishment of New Operating Appropriation Account or Fund

Act 178, Session Laws of Hawaii 2002, added three new sections to Chapter 37, Part III of the Hawaii Revised Statutes. One of the sections, "*Criteria for the establishment and continuance of administratively established accounts and funds*," requires expending departments or agencies to submit reports to the legislature of newly established operating accounts or funds.

The new section states that:

"Any department or agency that administratively establishes any new account or fund shall, within thirty working days of its establishment, transmit a report to the legislature. The report to the legislature shall include:

- (1) The justification for the establishment of the account or fund; and*
- (2) The sources of revenue for the fund.*

Each department or agency shall, at least twenty days prior to the convening of each regular session, submit a report to the legislature. The report shall include:

- (1) A list of all administratively established accounts or funds; and*
- (2) All revenues, expenditures, encumbrances, and ending balances of each account or fund."*

OCT 29 2002

Heads of Departments

Memo No. 2002-35

Page 2

OCT 28 2002

Departments and agencies are therefore responsible for the reporting requirements of Act 178 for all newly established operating accounts and funds from July 1, 2002. As a matter of convenience, a list of these new accounts and funds established through September 30, 2002 is being sent to the following departments for reporting to the legislature:

- Department of Agriculture
- Department of Business, Economic Development and Tourism
- Department of Land and Natural Resources
- Department of Transportation
- Department of Education
- Department of Judiciary
- Department of Public Safety

Since these reports are required to be submitted by law, departments and agencies must also comply with the provisions of Act 231, Session Laws of Hawaii 2001.

Should your staff have any questions, please have them contact Wayne Horie of our Accounting Division at 586-0600.

STATE OF HAWAII
DAGS - ACCOUNTING DIVISION-UARB
LIST OF ADMINISTRATIVELY ESTABLISHED APPROPRIATIONS
AS OF SEPTEMBER 30, 2002

APPN SYMBOL				APPROPRIATION TITLE	JUSTIFICATION
F	YR	APP	D		
S	03	227	D	Alien Species Action Plan (ASAP)	Federal Grant
S	03	241	D	Security Services (TSA) at Hilo International Airport	Federal Grant
S	03	242	D	Security Services (TSA) at Honolulu International Airport	Federal Grant
S	03	243	D	Security Services (TSA) at Kahului Airport	Federal Grant
S	03	244	D	Security Services (TSA) at Kona International Airport	Federal Grant
S	03	245	D	Security Services (TSA) at Molokai Airport	Federal Grant
S	03	246	D	Security Services (TSA) at Lanai Airport	Federal Grant
S	03	247	D	Security Services (TSA) at Lihue Airport	Federal Grant